

Annual tax conference

International Tax Cooperation - The Roadmap for Hong Kong

Saturday 13 April 2013 • 09.00 – 13.00 • The Grand Ballroom, Conrad Hong Kong

ABOUT THE CONFERENCE

Hong Kong has been experiencing changes in its tax environment with the rest of the world in recent years. On one hand, the number of treaties that Hong Kong has signed increased from 5 before 2009 to 27 as at 14 January 2013. On the other hand, Hong Kong has faced a different international tax environment which is seen as more transparent, having increasing cooperation between governments, politicisation of international tax planning and increasing roles played by international organisations such as Organisation for Economic Co-operation and Development (OECD) and the Global Forum. ACCA Hong Kong has invited respective officials to talk about the current international expectation, how the Hong Kong government responded or will respond and the work of the China tax authority on international tax cooperation.

PROGRAMME RUNDOWN

Time	Programme & Topic	Speakers
09.00 – 09:30	Registration and Refreshment	
09:30 – 09:35	Welcome Speech	Mr William Mak Chairman of ACCA Hong Kong
09.35 – 09.45	Souvenir Presentation for keynote speakers	
09:45 – 10:45 (English)	The current international "standard" for international tax cooperation: its background, the current project and the current landscape of different countries.	Mr Pascal Saint-Amans Director of the Centre for Tax Policy and Administration, OECD Chairman: Mr Davy Yun Co-chairman of tax subcommittee, ACCA Hong Kong
10.45 – 11.00	Coffee Break	
11.00 – 12.00 (Putonghua)	The current status on international tax cooperation in the Mainland	Mr Suhua Huang Director of Global Cooperation and Compliance of the International Taxation Department, State Administration of Taxation, China Chairman: Mr Jeremy Ngai Co-chairman of tax subcommittee, ACCA Hong Kong
12.00 – 13.00 (Cantonese)	How the Hong Kong government responded or will respond in reaction to international pressure? What is the government policy?	Mr Brian Chiu, JP Deputy Commissioner (Technical), Inland Revenue Department, HKSAR Chairman: Mr Fergus Wong Co-chairman of tax subcommittee, ACCA Hong Kong
13.00	End of conference	

SPEAKERS



Mr Pascal Saint-Amans

Director of the Centre for Tax Policy and Administration
OECD

Mr Saint-Amans took on his duties as Director of the Centre for Tax Policy and Administration at the OECD on 1 February 2012. Mr. Saint-Amans, a French national, joined the OECD in September 2007 as Head of the International Co-operation and Tax Competition Division in the CTPA. He played a key role in the advancement of the OECD tax transparency agenda in the context of the G20. In October 2009 he was appointed Head of the Global

Forum Division, created to service the Global Forum on Transparency and Exchange of Information for Tax Purposes, a programme with the participation of over 100 countries.

Mr Saint-Amans graduated from the National School of Administration (ENA) in 1996, and was an official in the French Ministry for Finance for nearly a decade. He held various positions within the Treasury, including heading the supervision of the EU work on direct taxes and overseeing legislation and policy on wealth tax and mergers and spin offs. He was also the head of tax treaty negotiations and mutual agreement procedures. In this capacity, he participated in the OECD Working Party No. 1 of the Committee on Fiscal Affairs as the delegate for France before being elected Chair of WP1 in 2005. He was also a member of the UN Group of Experts on International Co-operation in Tax Matters, becoming a *"rapporteur"* in 2006. Before leaving government service, he was Deputy Director in charge of litigation at the Direction Générale des Impôts.

Mr Saint-Amans also served as Financial Director of the Energy Regulation Committee between 1999 and 2002 and was responsible for the introduction of new electricity tariffs.



Mr Suhua Huang

Director of Global Cooperation and Compliance of the International
Taxation Department, State Administration of Taxation, China

Mr Huang received PhD degree in Business Administration from Shanghai Jiaotong University of China in 1998. He joined the State Administration of Taxation (SAT) in 2000 and has served as Principal Staff Member, Deputy Director and Director in the International Taxation Department and Tax Research Institute of the SAT. He is now Director of Global Cooperation and Compliance of the International Taxation Department, responsible for the

SAT mutual assistance program including information exchange and TIEA negotiation and implementation. He has actively participated in the successful Peer Review of China launched by the Global Forum on Transparency and Exchange of Information for Tax Purposes. He is vice chair of the OECD Working Party 10 on Exchange of Information and Tax Compliance, and speaker on the OECD Outreach Program.



Mr Brian Chiu Kwok Kit, JP

Deputy Commissioner (Technical), Inland Revenue Department
Hong Kong

Mr Chiu joined the Inland Revenue Department of the Hong Kong Special Administrative Region of the People's Republic of China after finishing his study in accountancy at Hong Kong Polytechnic University in 1983. He subsequently obtained his master degree in international accounting from City University of Hong Kong and his bachelor and master of law degrees from Peking University and University of London.

He is now the Deputy Commissioner (Technical) of the Hong Kong Inland Revenue Department. His present portfolio includes tax treaties, transfer pricing, tax appeals, technical research, advance ruling. He also oversees the Individuals Tax Unit and the Profits Tax Unit.

He is also a member of Hong Kong Institute of Certified Public Accountants, Institute of Chartered Accountants of England and Wales, Chartered Association of Certified Accountants, Taxation Institute of Hong Kong and CPA Australia.

CHAIRMEN



Mr Jeremy Ngai, FCCA

Co-chairman of Tax Sub-committee, *ACCA Hong Kong*
Partner, Tax and China Business Advisory Services, PwC

Mr Ngai has extensive experience in advising Hong Kong and foreign investors in their inbound investment strategies into China. These include consultations on entrance strategy, investment structure, M&A, foreign exchange, customs duty and tax planning. With over 18 years' experience in PRC M&A and tax advisory, Mr Ngai has engaged in providing tax and business advisory in various IPOs, M&As and business expansion projects in different industries. Mr Ngai is also a key member of the PwC's M&A team with extensive experience in advising M&A transactions in China.



Mr Fergus Wong, FCCA

Co-chairman of Tax Sub-committee, *ACCA Hong Kong*
Director, Tax Services – National Tax Policy Services, PwC

Mr Wong has many years of experience in Hong Kong taxation gained through working in the Inland Revenue Department, teaching taxation in local tertiary institutions and providing training and technical advice with a professional firm. Mr Wong has also been involved with various professional bodies in their examinations in Hong Kong taxation. He wrote a book on Hong Kong Taxation in 1990 and articles in professional journals and newspapers.



Mr Davy Yun, FCCA

Co-chairman of Tax Sub-committee, *ACCA Hong Kong*
Partner, Tax Services, Deloitte Touche Tohmatsu

Mr Yun leads the National Technical Centre of Deloitte in Hong Kong. His clients include local and multinational companies of different industries. His special areas include merger and acquisition, corporate restructuring, holding company structure, permanent establishment, and advising on taxation issues of financial services industry, trading and manufacturing businesses.

Prior to joining Deloitte, Mr Yun worked in the Hong Kong and Singapore offices of another Big Four accounting firm, a US investment bank in Hong Kong and the Hong Kong Inland Revenue Department.

ENROLMENT DETAILS

CPD Units	4
Enrolment Deadline	2 April 2013
Fee	<ul style="list-style-type: none">• ACCA Member (online enrolment) HK\$ 480• ACCA Member / Affiliate / Student / HKIoD Member HK\$ 500• Staff of Approved Employer HK\$ 600• Non-member HK\$ 700

